

		FOR OHF USE					

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2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0041996</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																									
Facility Name: <u>Sunset Manor Nursing Home</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/02</u> to <u>12/31/02</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.																									
Address: <u>129 South First Avenue</u> <u>Canton</u> <u>61520</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																									
County: <u>Fulton</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____																									
Telephone Number: <u>(309) 674-4327</u> Fax # <u>(309) 674-4354</u>		Paid Preparer (Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>																									
IDPA ID Number: <u>370997695001</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																									
Date of Initial License for Current Owners: <u>08/01/1990</u>																											
Type of Ownership: <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table>		<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																									
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	<input type="checkbox"/> Limited Liability Co.																										
	<input type="checkbox"/> Trust																										
	<input type="checkbox"/> Other _____																										
In the event there are further questions about this report, please contact: Name: <u>Christine Hanover</u> Telephone Number: <u>(312) 634-3400</u> Please send copies of desk review and audit adjustments to address on this page																											

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sunset Manor Nursing Home# 0041996 Report Period Beginning: 01/01/02 Ending: 12/31/02

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>18</u>	Skilled (SNF)	<u>18</u>	<u>6,570</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>87</u>	Intermediate (ICF)	<u>87</u>	<u>31,755</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>105</u>	TOTALS	<u>105</u>	<u>38,325</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF			<u>1,121</u>	<u>1,121</u>	8
9	SNF/PED					9
10	ICF	<u>26,809</u>	<u>9,389</u>		<u>36,198</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>26,809</u>	<u>9,389</u>	<u>1,121</u>	<u>37,319</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 97.38%

D. How many bed-hold days during this year were paid by Public Aid?

250 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 08/01/1990

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 08/01/1990NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 18 and days of care provided 1,121Medicare Intermediary AdminaStar Federal, Inc.

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒ NO ☐Tax Year: 12/31/02 Fiscal Year: 12/31/02

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Sunset Manor Nursing Home # 0041996 Report Period Beginning: 01/01/02 Ending: 12/31/02

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	145,916	14,350	2,022	162,288		162,288		162,288			1
2	Food Purchase		158,872		158,872		158,872	(1,466)	157,406			2
3	Housekeeping	135,742	12,037		147,779		147,779		147,779			3
4	Laundry	57,910	3,805		61,715		61,715		61,715			4
5	Heat and Other Utilities			82,428	82,428		82,428	628	83,056			5
6	Maintenance	39,758	38,916	12,690	91,364		91,364	1,119	92,483			6
7	Other (specify):*											7
8	TOTAL General Services	379,326	227,980	97,140	704,446		704,446	281	704,727			8
	B. Health Care and Programs											
9	Medical Director			5,960	5,960		5,960		5,960			9
10	Nursing and Medical Records	1,286,268	54,513	1,263	1,342,044		1,342,044		1,342,044			10
10a	Therapy	87,831		75	87,906		87,906		87,906			10a
11	Activities	28,707	576	684	29,967		29,967		29,967			11
12	Social Services	32,678	(12)	684	33,350		33,350		33,350			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,435,484	55,077	8,666	1,499,227		1,499,227		1,499,227			16
	C. General Administration											
17	Administrative	157,672		36,109	193,781		193,781	(36,109)	157,672			17
18	Directors Fees											18
19	Professional Services			29,409	29,409		29,409	13,740	43,149			19
20	Dues, Fees, Subscriptions & Promotions			6,534	6,534		6,534	(1,129)	5,405			20
21	Clerical & General Office Expenses	72,940	6,783	26,392	106,115		106,115	16,101	122,216			21
22	Employee Benefits & Payroll Taxes			289,182	289,182		289,182	21,511	310,693			22
23	Inservice Training & Education			391	391		391	697	1,088			23
24	Travel and Seminar			1,545	1,545		1,545	1,759	3,304			24
25	Other Admin. Staff Transportation			4,988	4,988		4,988	515	5,503			25
26	Insurance-Prop.Liab.Malpractice			48,250	48,250		48,250	2,531	50,781			26
27	Other (specify):*											27
28	TOTAL General Administration	230,612	6,783	442,800	680,195		680,195	19,616	699,811			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,045,422	289,840	548,606	2,883,868		2,883,868	19,897	2,903,765			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

**See schedule of adjustments attached at end of cost report.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			118,663	118,663		118,663	8,361	127,024			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			126,455	126,455		126,455	9,680	136,135			32
33	Real Estate Taxes			24,922	24,922		24,922	(12,430)	12,492			33
34	Rent-Facility & Grounds			137,173	137,173		137,173	(133,415)	3,758			34
35	Rent-Equipment & Vehicles			177	177		177	571	748			35
36	Other (specify):*											36
37	TOTAL Ownership			407,390	407,390		407,390	(127,233)	280,157			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		18,572		18,572		18,572		18,572			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			57,487	57,487		57,487		57,487			42
43	Other (specify):* Nonallowable Costs			98,731	98,731		98,731	(98,731)				43
44	TOTAL Special Cost Centers		18,572	156,218	174,790		174,790	(98,731)	76,059			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,045,422	308,412	1,112,214	3,466,048		3,466,048	(206,067)	3,259,981			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

** See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals				4
5 Telephone, TV & Radio in Resident Rooms	(4,794)	43		5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation	(1,292)	30		9
10 Interest and Other Investment Income				10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(418)	43		13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees				17
18 Fines and Penalties	(2,783)	43		18
19 Entertainment				19
20 Contributions	(75)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt	(56,660)	43		24
25 Fund Raising, Advertising and Promotional	(8,578)	43		25
26 Income Taxes and Illinois Personal Property Replacement Tax				26
27 Nurse Aide Training for Non-Employees				27
28 Yellow Page Advertising				28
29 Other-Attach Schedule See Schedule 5A	(32,752)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (107,352)		\$	30

OHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	(98,715)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (98,715)		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B))	\$ (206,067)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.		x	\$		38
39					39
40 Gift and Coffee Shops		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Sunset Manor Nursing Home
Provider # 0041996
12/31/2002

Schedule 5A

VI. Adjustment Detail
Non-allowable Expenses - Line 29

Type	Amount	Reference
Offset transportation income	(1,137)	25
Offset miscellaneous income	(2,757)	21
Offset meal income	(1,466)	2
Disallow Non-Allowable dues	(1,969)	20
Disallow Laboratory	(1,912)	43
Disallow Radiology	(63)	43
Disallow special events	(3,560)	43
Disallow Amortization of Goodwill	(19,888)	43
	<u>(32,752)</u>	

See Accountants' Compilation Report

Sunset Manor Nursing Home

ID# 0041996

Report Period Beginning: 01/01/02

Ending: 12/31/02

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

Summary A

12/31/02

12/31/02

[illegible]

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Sunset Manor Nursing Home# 0041996

Report Period Beginning:

01/01/02

Ending:

12/31/02

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(1,292)	9,653	0	0	0	0	0	0	0	0	0	8,361	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	9,680	0	0	0	0	0	0	0	0	0	9,680	32
33	Real Estate Taxes	0	0	0	(12,430)	0	0	0	0	0	0	0	(12,430)	33
34	Rent-Facility & Grounds	0	0	3,758	(137,173)	0	0	0	0	0	0	0	(133,415)	34
35	Rent-Equipment & Vehicles	0	0	571	0	0	0	0	0	0	0	0	571	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,292)	19,333	4,329	(149,603)	0	0	0	0	0	0	0	(127,233)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(73,308)	0	0	0	0	0	0	0	0	0	0	(73,308)	43
44	TOTAL Special Cost Centers	(73,308)	0	0	0	0	0	0	0	0	0	0	(73,308)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(74,600)	46,559	4,329	(149,603)	0	0	0	0	0	0	0	(173,315)	45

Facility Name & ID Number Sunset Manor Nursing Home# 0041996

Report Period Beginning:

01/01/02

Ending:

12/31/02

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
James Petersen	See Sch 6A	See Attached Schedule 6A		See Attached Schedule 6A		
Mark Petersen						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5 Utilities	\$	Petersen Health Care Companies	0.00%	\$ 628	\$ 628	1
2	V	6 Maintenance		Petersen Health Care Companies	0.00%	1,119	1,119	2
3	V	17 Administrative	36,109	Petersen Health Care Companies	0.00%		(36,109)	3
4	V	19 Professional Services		Petersen Health Care Companies	0.00%	13,740	13,740	4
5	V	20 Dues, Fees, & Subscriptions		Petersen Health Care Companies	0.00%	840	840	5
6	V	21 Clerical & General Office		Petersen Health Care Companies	0.00%	18,858	18,858	6
7	V	22 Employee Benefits		Petersen Health Care Companies	0.00%	21,511	21,511	7
8	V	23 Inservice Training		Petersen Health Care Companies	0.00%	697	697	8
9	V	24 Travel & Seminar		Petersen Health Care Companies	0.00%	1,759	1,759	9
10	V	25 Other Admin Staff Transport.		Petersen Health Care Companies	0.00%	1,652	1,652	10
11	V	26 Insurance		Petersen Health Care Companies	0.00%	2,531	2,531	11
12	V	30 Depreciation		Petersen Health Care Companies	0.00%	9,653	9,653	12
13	V	32 Interest		Petersen Health Care Companies	0.00%	9,680	9,680	13
14	Total		\$ 36,109			\$ 82,668	\$ *	46,559 14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sunset Manor Nursing Home# 0041996Report Period Beginning: 01/01/02Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	34 Rent-Facility & Grounds	\$	Petersen Health Care Companies	0.00%	\$ 3,758	\$ 3,758	15
16	V	35 Rent-Equipment & Vehicles		Petersen Health Care Companies	0.00%	571	571	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 4,329	\$ * 4,329	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sunset Manor Nursing Home# 0041996Report Period Beginning: 01/01/02Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	33 Real Estate Taxes	\$ 12,430	Petersen Properties	0.00%	\$	\$ (12,430)	15
16	V	34 Rent	137,173	Petersen Properties	0.00%		(137,173)	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 149,603			\$ 0	\$ * (149,603)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Sunset Manor Nursing Home
 Provider # 0041996
 12/31/2002

Schedule 6A

VII Related Parties-Page 6

<u>Related Nursing Homes</u>	<u>City</u>		<u>Ownership Percentag</u>	
			<u>01/01/2002</u> <u>08/30/02</u>	<u>08/31/02</u> <u>12/31/02</u>
Robings Manor Nursing Home	Brighton, IL	James Petersen	60%	0%
Countryview Terrace	Louisville, IL	Mark Petersen	40%	100%
Sunset Manor Nursing Home	Canton, IL			
Kewanee Care Home	Kewanee, IL			
Arcola Health Care Center	Arcola, IL			
Eastview Terrace	Sullivan, IL			
Havana Health Care Center	Havana, IL			
Palm Terrace of Mattoon	Mattoon, IL			
Bement Health Care Center	Bement, IL			
Prairie City Health Care Center	Prairie City, IL*			
Out of State Nursing Home				
Friendly Village	Rhineland, WI*			
Horizons Unlimited	Rhineland, WI*			
Taylor Park	Rhineland, WI*			
Passport	Rhineland, WI*			
Meadow Lawn Nursing Center	Davenport, IA			
Cumberland Heights-Tomahawk	Tomahawk, WI*			
Maple Park	Rhineland, WI*			
Opportunities Unlimited (Workshop setup, no beds)				
Other Related Business Entities				
Petersen Health Care Companies	Peoria, IL Management/ Bookkeeping			
Petersen Property	Canton, IL Building-Sunset Manor			
Related Assisted Living				
Courtyard Estates	Kewanee, IL			

* Not affiliated after 08/30/02

See Accountants' Compilation Report

le

Facility Name & ID Number Sunset Manor Nursing Home # 0041996 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	James Petersen	Ex-President	Administrative	Sch 6A	280,507	8	16.00	Salary	\$ 54,493	L17, C1	1
2	Mark Petersen	President	Administrative	Sch 6A	104,667	8	16.00	Salary	20,496	L17, C1	2
3	Mark Petersen	Administrative	Administrative	Sch 6A	105,504	8	16.00	Salary	20,333	L17, C1	3
4	Todd Petersen	Administrative	Administrative	0.00	56,974	8	16.00	Salary	11,068	L21, C1	4
5											5
6											6
7					See Schedule 7A						7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 106,390		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Sunset Manor Nursing Home
Provider # 0041996
12/31/2002

Schedule 7A

VII. Related Parties (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Compensation Received From Other Nursing Homes

Name	Bement Health Care	Country View Terrace	Eastview Terrace	Arcola Health Care	Meadow Lawn Nursing	Robings Manor	Kewanee Care Center	Havana Care Center	Palm Terrace of Mattoon	Prairie City	Total	Sunset Manor	Grand Total
James Petersen	29,605	8,487	29,671	50,451	33,470	34,462	39,308	40,847	5,410	8,796	280,507	54,493	335,000
Mark Petersen	11,047	3,166	11,071	18,825	12,489	12,859	14,668	15,242	2,018	3,282	104,667	20,333	125,000
Mark Petersen - Administrative	11,135	3,192	11,160	18,976	12,589	12,962	14,785	15,363	2,034	3,308	105,504	20,496	126,000
Todd Petersen	6,013	1,724	6,027	10,247	6,798	7,000	7,984	8,297	1,097	1,787	56,974	11,068	68,042
Total Compensation Received From Other Nursing Homes	57,800	16,569	57,929	98,499	65,346	67,283	76,745	79,749	10,559	17,173	547,652	106,390	654,042

See Accountants' Compilation Report

Facility Name & ID Number Sunset Manor Nursing Home# 0041996

Report Period Beginning:

01/01/02

Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization

Petersen Health Care Companies

Street Address

7218 N. Villa Lake

City / State / Zip Code

Peoria, IL 61614

Phone Number

(309) 691-8113

Fax Number

(309) 691-8622

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	229,422	11	\$ 3,858	\$ 37,319	\$ 628	1
2	6	Maintenance	Patient Days	229,422	11	6,877	37,319	1,119	2
3	19	Professional Services	Patient Days	229,422	11	84,471	37,319	13,740	3
4	20	Dues, Fees & Subscriptions	Patient Days	229,422	11	5,163	37,319	840	4
5	21	Clerical & General Office	Patient Days	229,422	11	115,931	37,319	18,858	5
6	22	Employee Benefits	Patient Days	229,422	11	132,243	37,319	21,511	6
7	23	Inservice Training	Patient Days	229,422	11	4,287	37,319	697	7
8	24	Travel & Seminar	Patient Days	229,422	11	10,813	37,319	1,759	8
9	25	Other Admin Staff Transport.	Patient Days	229,422	11	10,154	37,319	1,652	9
10	26	Insurance	Patient Days	229,422	11	15,558	37,319	2,531	10
11	30	Depreciation	Patient Days	229,422	11	59,343	37,319	9,653	11
12	32	Interest	Patient Days	229,422	11	59,511	37,319	9,680	12
13	34	Rent-Facility & Grounds	Patient Days	229,422	11	23,100	37,319	3,758	13
14	35	Rent-Equipment & Vehicles	Patient Days	229,422	11	3,511	37,319	571	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 534,820	\$	\$ 86,997	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sunset Manor Nursing Home # 0041996 Report Period Beginning: 01/01/02 Ending: 12/31/02

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	LaSalle Bank		X	Mortgage	\$3,406.00	08/31/02	\$ 3,145,161	\$ 3,131,535	08/01/07	Varies	\$ 71,119	1
2	Chrysler Financial		X	Vehicle Loan	\$529.00	04/30/02	19,039	14,808	11/10/02	Varies	1,840	2
3	Bank of Farmington		X	Vehicle Loan	\$1,152.00	04/30/02	55,280	38,005	01/2006	0.0725	464	3
4												4
5												5
	Working Capital											
6	LaSalle Bank		X	Working Capital	Interest Only	08/31/02	275,050	275,050	08/31/03	Varies	53,032	6
7												7
8												8
9	TOTAL Facility Related				\$5,087.00		\$ 3,494,530	\$ 3,459,398			\$ 126,455	9
	B. Non-Facility Related*											
10								Home Office Allocation			9,680	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 9,680	14
15	TOTALS (line 9+line14)						\$ 3,494,530	\$ 3,459,398			\$ 136,135	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Sunset Manor Nursing Home**# **0041996** Report Period Beginning: **01/01/02** Ending: **12/31/02****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report. </div>																											
1. Real Estate Tax accrual used on 2001 report.		\$ 12,430	1																								
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2001	\$ 12,461	2																								
3. Under or (over) accrual (line 2 minus line 1).		\$ 31	3																								
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 12,461	4																								
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5																								
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6																								
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 12,492	7																								
Real Estate Tax History:																											
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>1997</td><td>10,562</td><td>8</td></tr> <tr><td>1998</td><td>10,903</td><td>9</td></tr> <tr><td>1999</td><td>12,083</td><td>10</td></tr> <tr><td>2000</td><td>12,660</td><td>11</td></tr> <tr><td>2001</td><td>12,461</td><td>12</td></tr> </table>	1997	10,562	8	1998	10,903	9	1999	12,083	10	2000	12,660	11	2001	12,461	12	<table border="1"> <tr><td colspan="2">FOR OHF USE ONLY</td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2001 \$</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td></tr> </table>	FOR OHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2001 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
1997	10,562	8																									
1998	10,903	9																									
1999	12,083	10																									
2000	12,660	11																									
2001	12,461	12																									
FOR OHF USE ONLY																											
13	FROM R. E. TAX STATEMENT FOR 2001 \$																										
14	PLUS APPEAL COST FROM LINE 5 \$																										
15	LESS REFUND FROM LINE 6 \$																										
16	AMOUNT TO USE FOR RATE CALCULATION \$																										
Real estate accrual is 100% based on prior year's tax bill.																											

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Sunset Manor Nursing Home COUNTY Fulton

FACILITY IDPH LICENSE NUMBER 0041996

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE (309) 691-8113 FAX #: (309) 691-8622

A. Summary of Real Estate Tax Costs

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>09-08-27-438-017</u>	<u>Jones 2nd Add 67,68,E 1/2 69,E 1/2</u>	\$ <u>12,461.00</u>	\$ <u>12,461.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>12,461.00</u>	\$ <u>12,461.00</u>

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

C. Tax Bills

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

See Accountants' Compilation Report

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

27,554

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

Two

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

N/A

2. Number of Years Over Which it is Being Amortized:

N/A

3. Current Period Amortization:

N/A

4. Dates Incurred:

N/A

Nature of Costs:

N/A

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	Not Available	2002	\$ 95,000	1
2					2
3	TOTALS			\$ 95,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sunset Manor Nursing Home

0041996

Report Period Beginning:

01/01/02

Ending:

12/31/02

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Bed*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	105	2002	1972	\$ 2,315,000	\$ 27,206	30	\$ 38,583	\$ 11,377	\$ 38,583
5			2001	413,768	9,182	20	20,688	11,506	31,032
6									
7									
8									
Improvement Type**									
9	Petersen Properties Building Partnership		1990	6,417		15	428	428	5,243
10	Petersen Properties Building Partnership		1991	10,127		15	675	675	7,819
11	Petersen Properties Building Partnership		1993	4,719		15	315	315	2,861
12	Petersen Properties Building Partnership		1994	1,780		15	119	119	1,031
13	Petersen Properties Building Partnership		1995	13,199		20	660	660	5,106
14									
15	Field Audit		1990	1,102		15	73	73	916
16	Drapes		1995	8,206	412	20	410	(2)	3,007
17	Remodeling		1996	14,630	375	20	733	358	4,514
18	Awning		1996	1,105	99	20	55	(44)	335
19	Landscaping		1996	4,036	240	20	202	(38)	1,347
20	Back Taxes on Land		1996	531		20	26	26	130
21	Tiling		1997	500		20	25	25	125
22	Doors		1997	5,250	135	20	263	128	1,578
23	Tiling		1997	8,228	211	20	411	200	2,432
24	Gutters		1997	2,759	71	20	138	67	794
25	Landscaping		1997	1,886	113	20	94	(19)	541
26	Door Closer		1997	1,688	43	20	84	41	448
27	Concrete Slab		1997	1,440	37	20	72	35	408
28	Painting		1997	1,207	31	20	60	29	345
29	Furnace		1997	2,389	61	20	119	58	615
30	Awning		1997	4,077		20	204	204	1,122
31	Telephone System		1997	1,189	99	20	59	(40)	310
32	Roof/Windows		1998	36,145	927	20	1,807	880	8,132
33	Drapery		1998	1,402	36	20	70	34	315
34	Expansion Design		1998	3,639		20	182	182	819
35	Flooring/Cove Base		1998	619	16	20	31	15	140
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Awnings	1999	\$ 353	\$ 86	20	\$ 18	\$ (68)	\$ 63	37	
38	Roof (Balance)	1999	1,000	26	20	50	24	175	38	
39	Drapes	2000	1,966	50	20	98	48	245	39	
40	Remove Trees	2000	1,072	27	20	54	27	135	40	
41	Expansion	2000	1,945	50	20	98	48	245	41	
42	Wood	2000	1,072	27	20	54	27	135	42	
43	Land Work	2000	2,510	64	20	126	62	315	43	
44	Flooring	2000	1,168	30	20	58	28	145	44	
45	Shades	2001	1,788	46	20	89	43	134	45	
46	Painting	2001	2,228	57	20	111	54	167	46	
47	Carpet	2001	4,841	124	20	242	118	363	47	
48	Carpet	2001	8,000	205	20	400	195	600	48	
49	Painting	2001	345	9	20	17	8	26	49	
50	Fire System	2001	42,286	1,084	20	2,114	1,030	3,171	50	
51	Carpet	2001	2,155	55	20	108	53	162	51	
52	Kitchen Remodeling	2001	43,315	2,755	20	2,166	(589)	3,249	52	
53	Expansion	2002	7,352	14	20	184	170	186	53	
54	Wall	2002	6,000	32	20	150	118	150	54	
55									55	
56									56	
57									57	
58									58	
59									59	
60									60	
61									61	
62									62	
63									63	
64									64	
65									65	
66									66	
67									67	
68									68	
69									69	
70	TOTAL (lines 4 thru 69)		\$ 2,996,434	\$ 44,035		\$ 72,723	\$ 28,688	\$ 129,714	70	

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Sunset Manor Nursing Home

0041996

Report Period Beginning:

01/01/02

Ending:

12/31/02

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 319,933	\$ 55,735	\$ 31,995	\$ (23,740)	10	\$ 275,827	71
72	Current Year Purchases	6,085	2,483	304	(2,179)	10	304	72
73	Fully Depreciated Assets	165,723						73
74	Home Office Allocation			9,653	9,653			74
75	TOTALS	\$ 491,741	\$ 58,218	\$ 41,952	\$ (16,266)		\$ 276,131	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	1990 Dodge Intrepid	1994	\$ 32,448	\$ 1,675	\$	(1,675)	4	\$ 32,448	76
77	Facility	1997 Ford E350 Van	1997	41,836	954		(954)	4	41,836	77
78	Facility	2001 Dodge Caravan	2001	47,863	10,721	11,966	1,245	4	17,949	78
79	Facility	2001 Chevy	2002	17,143	3,060	383	(2,677)	4	383	79
80	TOTALS			\$ 139,290	\$ 16,410	\$ 12,349	\$ (4,061)		\$ 92,616	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,722,465	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 118,663	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 127,024	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 8,361	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 498,461	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Petersen Properties

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5		<u>Home Office Allocation</u>			<u>3,758</u>			5
6								6
7	TOTAL				\$ <u>3,758</u>			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized

by the length of the lease N/A.

N/A

N/A

9. Option to Buy: ☐ YES ☐ NO Terms: N/A*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☒ YES ☐ NO

16. Rental Amount for movable equipment: \$ 748 Description: Oxygen Tanks-\$177; Home Office Allocation-\$571

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19			<u>N/A</u>		19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2003 \$

13. /2004 \$

14. /2005 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides.</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4	5		6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	L10A, C1	1008	hrs	\$ 18,735		\$		1,008	\$ 18,735	1	
2	Licensed Speech and Language Development Therapist	L10A, C1	256	hrs	7,673				256	7,673	2	
3	Licensed Recreational Therapist			hrs							3	
4	Licensed Physical Therapist	L10A, C1, C3	2878	hrs	61,423	2	75		2,880	61,498	4	
5	Physician Care			visits							5	
6	Dental Care			visits							6	
7	Work Related Program			hrs							7	
8	Habilitation			hrs							8	
9	Pharmacy	L39, C2		# of prescripts				18,572		18,572	9	
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10	
11	Academic Education			hrs							11	
12	Exceptional Care Program										12	
13	Other (specify):										13	
14	TOTAL				\$ 87,831	2	\$ 75	\$ 18,572	4,144	\$ 106,478	14	

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Sunset Manor Nursing Home

Provider #: 0041996

01/01/02 to 12/31/02

Schedule 16A

XIV. Special Services

Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies
	L39, C3			
	L39, C3			
	L39, C3			
	L39, C3			
Total			<u>0</u>	<u>0</u>

See Accountants' Compilation Report

STATE OF ILLINOIS

Page 17

Facility Name & ID Number Sunset Manor Nursing Home

0041996

Report Period Beginning: 01/01/02

Ending:

12/31/02

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/02

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>None</u>)	398,237	398,237	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	81,715	81,715	6
7	Other Prepaid Expenses	9,608	9,608	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 489,560	\$ 489,560	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	165,630	95,000	13
14	Buildings, at Historical Cost	2,961,862	2,996,434	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	631,031	631,031	16
17	Accumulated Depreciation (book methods)	(527,341)	(498,461)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify) <u>Unimproved Land</u>		70,630	22
23	Other(specify): <u>Goodwill</u>	1,740,280	1,740,280	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,971,462	\$ 5,034,914	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,461,022	\$ 5,524,474	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 275,227	\$ 275,227	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	275,050	275,050	29
30	Accrued Salaries Payable	75,595	75,595	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	12,461	12,461	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See attached Schedule 17A</u>	102,882	102,882	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 741,215	\$ 741,215	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	52,813	52,813	39
40	Mortgage Payable	3,131,535	3,131,535	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,184,348	\$ 3,184,348	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,925,563	\$ 3,925,563	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,535,459	\$ 1,598,911	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,461,022	\$ 5,524,474	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Sunset Manor Nursing Home
Provider # 0041996
12/31/2002

Schedule 17A

XV. Balance Sheet

Line 36: Other Current Liabilities

	Operating	After Consolidation
Accrued expense-other	421	421
Accrued insurance - w/s	4,509	4,509
Accrued insurance - General	56,246	56,246
Accrued sales tax	418	418
Cash in Bank - Gen	41,725	41,725
Wage garnishment	513	513
Imprest - bread fund	(150)	(150)
Imprest fund	(800)	(800)
Total	102,882	102,882

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 368,534	1
2	Restatements (describe):		2
3	Prior period adjustment	(46,736)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 321,798	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	209,809	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(487,236)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Contributed Capital	1,491,088	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,213,661	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,535,459	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Sunset Manor Nursing Home

0041996

Report Period Beginning: 01/01/02

Ending:

12/31/02

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,561,281	1
2	Discounts and Allowances for all Levels	(4,698)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,556,583	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	113,914	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 113,914	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,466	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,466	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation	1,137	28
28a	Miscellaneous	2,757	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,894	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,675,857	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	704,446	31
32	Health Care	1,499,227	32
33	General Administration	680,195	33
B. Capital Expense			
34	Ownership	407,390	34
C. Ancillary Expense			
35	Special Cost Centers	117,303	35
36	Provider Participation Fee	57,487	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,466,048	40
41	Income before Income Taxes (line 30 minus line 40)**	209,809	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 209,809	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
Entity is a cash basis taxpayer.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Sunset Manor Nursing Home**# **0041996**Report Period Beginning: **01/01/02**Ending: **12/31/02**

12/31/02

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,056	2,096	\$ 49,005	\$ 23.38	1
2	Assistant Director of Nursing	1,724	1,724	31,042	18.01	2
3	Registered Nurses	9,625	9,795	199,656	20.38	3
4	Licensed Practical Nurses	17,992	18,558	277,054	14.93	4
5	Nurse Aides & Orderlies	65,813	68,790	632,118	9.19	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	4,142	4,192	87,831	20.95	7
8	Rehab/Therapy Aides	2,928	2,928	32,291	11.03	8
9	Activity Director	2,080	2,080	14,561	7.00	9
10	Activity Assistants	2,003	2,115	14,146	6.69	10
11	Social Service Workers	3,477	3,477	32,678	9.40	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	21,072	10.13	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,148	17,121	124,844	7.29	15
16	Dishwashers					16
17	Maintenance Workers	2,557	2,597	39,758	15.31	17
18	Housekeepers	16,880	17,834	135,742	7.61	18
19	Laundry	7,815	7,934	57,910	7.30	19
20	Administrator	2,080	2,080	62,350	29.98	20
21	Assistant Administrator					21
22	Other Administrative	535	535	95,322	178.17	22
23	Office Manager					23
24	Clerical	6,272	6,278	72,940	11.62	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	311	311	3,213	10.33	31
32	Other Health Care Plan Coord	2,947	2,947	61,889	21.00	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	169,465	175,472	\$ 2,045,422 *	\$ 11.66	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	5,960	L9, C3	36
37	Medical Records Consultant	Monthly	828	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	Monthly	325	L10, C3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	27	684	L11, C3	44
45	Social Service Consultant	27	684	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	54	\$ 8,481		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sunset Manor Nursing Home

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Cindy White	Administrator	0%	\$ 62,350	Workers' Compensation Insurance	\$ 49,484	IDPH License Fee	\$ 200		
Mark Petersen	Administrative	Sch 6A	20,333	Unemployment Compensation Insurance	23,190	Advertising: Employee Recruitment	1,520		
				FICA Taxes	140,207	Health Care Worker Background Check (Indicate # of checks performed <u>40</u>)	482		
				Employee Health Insurance	61,303	Illinois Health Care Association	1,808		
James Petersen	Administrative	Sch 6A	54,493	Employee Meals		Miscellaneous Dues & Subscriptions	555		
Mark Petersen	Administrative	Sch 6A	20,496	Illinois Municipal Retirement Fund (IMRF)*					
				Retirement Plan 401(k)	1,129				
				Employee Life Insurance	750	Home Office Allocation	840		
				Employee Advance	8,580				
				Employee Morale	4,539				
				Home Office Allocation	21,511				
						Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 157,672			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 5,405		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)					
Description			Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees					
Management Fees (eliminated in column 7)			\$ 36,109	Description	Line #	Amount	Description	Amount	
							Out-of-State Travel	\$	
							In-State Travel	1,505	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 36,109						
C. Professional Services				G. Schedule of Travel and Seminar**					
Vendor/Payee	Type		Amount				Description	Amount	
Kingery Durce Wakeman	Legal		\$ 1,066						
Duane Morris Heckscher	Legal		3,638				Out-of-State Travel	\$	
Bush & Snyder	Legal		557						
Altschuler, Melvoin & Glasser	Accounting		3,700						
AMEX Tax & Business Services	Accounting		950				In-State Travel	1,505	
Ginoli & Company	Accounting		5,475						
ADP	Payroll		8,232	N/A					
LTC Solutions	Computer Services		2,820						
America Online	Computer Services		396				Seminar Expense	40	
Ivans	Computer Services		344				Home Office Allocation	1,759	
Rudy Hadsell	Computer Services		2,231						
							Entertainment Expense	()	
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 29,409	TOTAL		\$	TOTAL	\$ 3,304	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Sunset Manor Nursing Home
Provider #: 0041996
01/01/02 to 12/31/02

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	29,409
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Allocated from Management Company	
-----------------------------------	--

Other Professional Fees	12,401
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Legal	1,339
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Total (agree to Schedule V, line 19, column 8)	<u>43,149</u>
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See Accountants' Compilation Report

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8								N/A					
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

<p>Facility Name & ID Number <u>Sunset Manor Nursing Home</u></p> <p>XX. GENERAL INFORMATION:</p> <p>(1) Are nursing employees (RN,LPN,NA) represented by a union? <u>No</u></p> <p>(2) Are there any dues to nursing home associations included on the cost report? <u>Yes</u> If YES, give association name and amount. <u>Illinois Health Care Association - \$1,808</u></p> <p>(3) Did the nursing home make political contributions or payments to a political organization? <u>Yes</u> If YES, have these costs been properly adjusted out of the cost report? <u>Yes</u></p> <p>(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u></p> <p>(5) Have you properly capitalized all major repairs and equipment purchases? <u>Yes</u> What was the average life used for new equipment added during this period? <u>10 yrs</u></p> <p>(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>11,191</u> Line <u>10</u></p> <p>(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.</p> <p>(8) Are you presently operating under a sale and leaseback arrangement? <u>No</u> If YES, give effective date of lease. <u>N/A</u></p> <p>(9) Are you presently operating under a sublease agreement? YES <u>X</u> NO</p> <p>(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over <u>N/A</u></p> <p>(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ <u>57,487</u> This amount is to be recorded on line 42 of Schedule V.</p> <p>(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>No</u> If YES, attach an explanation of the allocation.</p>	<p style="text-align: center;">STATE OF ILLINOIS</p> <p># <u>0041996</u> Report Period Beginning: <u>01/01/02</u> Ending: <u>12/31/02</u></p> <p>(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? <u>Yes</u></p> <p>(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? <u>No</u> For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions</p> <p>(15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ <u>N/A</u> Has any meal income been offset against related costs? <u>Yes</u> Indicate the amount. \$ <u>1,466</u></p> <p>(16) Travel and Transportation a. Are there costs included for out-of-state travel? <u>No</u> If YES, attach a complete explanation. b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>Yes</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>1,137</u> c. What percent of all travel expense relates to transportation of nurses and patients? <u>10%</u> d. Have vehicle usage logs been maintained? <u>Adequate records have been maintained.</u> e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u> f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>N/A</u> g. Does the facility transport residents to and from day training? <u>N/A</u> Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u></p> <p>(17) Has an audit been performed by an independent certified public accounting firm? <u>Yes</u> Firm Name: <u>Ginoli & Company</u> The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? <u>No</u> If no, please explain. <u>Audit currently in progress</u></p> <p>(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>N/A</u></p> <p>(19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? <u>Yes</u> Attach invoices and a summary of services for all architect and appraisal fees.</p>
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SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

Sunset Manor Nursing H

04:28 PM

11/04/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-206,067	equal to	-206,067	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	136,135	equal to	136,135	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	12,492	equal to	12,492	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	127,024	equal to	127,024	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	3,758	equal to	3,758	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	748	equal to	748	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv. - Staff Wages	87,831	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	88,231	equal to	87,906	325	FAILED	Pg16 Z12+Z14...	N/A/B	1-4,40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv. - Supplies	18,572	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	704,446	equal to	704,446	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,499,227	equal to	1,499,227	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	680,195	equal to	680,195	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	407,390	equal to	407,390	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	117,303	equal to	117,303	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+†	N/A	38to41+43	4
Income Stat. Prov. Partic.	57,487	equal to	57,487	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,192,088	equal to	1,286,268	-94,180	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	87,831	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	28,707	equal to	28,707	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	32,678	equal to	32,678	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	145,916	equal to	145,916	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	39,758	equal to	39,758	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	135,742	equal to	135,742	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	57,910	equal to	57,910	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	157,672	equal to	157,672	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	72,940	equal to	72,940	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	2,045,422	equal to	2,045,422	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	2,022	-2,022	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	5,960	< or = to	5,960	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	828	< or = to	1,263	-435	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	684	< or = to	684	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	684	< or = to	684	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	157,672	equal to	157,672	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	36,109	equal to	36,109	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	29,409	equal to	29,409	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	310,693	equal to	310,693	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	5,405	equal to	5,405	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	3,304	equal to	3,304	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	57,487	equal to	57,487	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	21,511	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,121	equal to	1,121	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-98,715	equal to	-98,715	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4†	B.	14	8
Total loan balance	3,459,398	equal to	3,459,398	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	12,461	equal to	12,461	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	95,000	equal to	95,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,996,434	equal to	2,996,434	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	631,031	equal to	631,031	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	498,461	equal to	498,461	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,535,459	equal to	1,535,459	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	209,809	equal to	209,809	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	5,461,022	equal to	5,461,022	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustmen	Adjusted Total
1. Dietary	145,916	14,350	2,022	162,288	0	162,288	0	162,288
2. Food Purchase	0	158,872	0	158,872	0	158,872	-1,466	157,406
3. Housekeeping	135,742	12,037	0	147,779	0	147,779	0	147,779
4. Laundry	57,910	3,805	0	61,715	0	61,715	0	61,715
5. Heat and Other Utilities	0	0	82,428	82,428	0	82,428	628	83,056
6. Maintenance	39,758	38,916	12,690	91,364	0	91,364	1,119	92,483
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	379,326	227,980	97,140	704,446	0	704,446	281	704,727
9. Medical Director	0	0	5,960	5,960	0	5,960	0	5,960
10. Nursing & Medical Records	1,286,268	54,513	1,263	1,342,044	0	1,342,044	0	1,342,044
10a. Therapy	87,831	0	75	87,906	0	87,906	0	87,906
11. Activities	28,707	576	684	29,967	0	29,967	0	29,967
12. Social Services	32,678	-12	684	33,350	0	33,350	0	33,350
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,435,484	55,077	8,666	1,499,227	0	1,499,227	0	1,499,227
17. Administrative	157,672	0	36,109	193,781	0	193,781	-36,109	157,672
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	29,409	29,409	0	29,409	13,740	43,149
20. Fees, Subscriptions & Promotion	0	0	6,534	6,534	0	6,534	-1,129	5,405
21. Clerical & General Office	72,940	6,783	26,392	106,115	0	106,115	16,101	122,216
22. Employee Benefits & Payroll	0	0	289,182	289,182	0	289,182	21,511	310,693
23. Inservice Training & Education	0	0	391	391	0	391	697	1,088
24. Travel and Seminar	0	0	1,545	1,545	0	1,545	1,759	3,304
25. Other Admin. Staff Trans	0	0	4,988	4,988	0	4,988	515	5,503
26. Insurance-Prop.Liab.Malpractice	0	0	48,250	48,250	0	48,250	2,531	50,781
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	230,612	6,783	442,800	680,195	0	680,195	19,616	699,811
29. Total General Administrative	2,045,422	289,840	548,606	2,883,868	0	2,883,868	19,897	2,903,765
30. Depreciation	0	0	118,663	118,663	0	118,663	8,361	127,024
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	126,455	126,455	0	126,455	9,680	136,135
33. Real Estate	0	0	24,922	24,922	0	24,922	-12,430	12,492
34. Rent - Facility & Grounds	0	0	137,173	137,173	0	137,173	-133,415	3,758
35. Rent - Equipment & Vehicles	0	0	177	177	0	177	571	748
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	407,390	407,390	0	407,390	-127,233	280,157
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	18,572	0	18,572	0	18,572	0	18,572
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	57,487	57,487	0	57,487	0	57,487
43. Other (specify):*	0	0	98,731	98,731	0	98,731	-98,731	0
44. Total Special Cost Ce	0	18,572	156,218	174,790	0	174,790	-98,731	76,059
45. Grand Total	2,045,422	308,412	1,112,214	3,466,048	0	3,466,048	-206,067	3,259,981

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	0	0
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	398,237	398,237
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	81,715	81,715
7. Other Prepaid Expenses	9,608	9,608
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	489,560	489,560
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	165,630	95,000
14. Buildings, at Historical Cost	2,961,862	2,996,434
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	631,031	631,031
17. Accumulated Depreciation (book methods)	-527,341	-498,461
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	70,630
23. other (specify):	1,740,280	1,740,280
24. Total Long-Term Assets	4,971,462	5,034,914
25. Total Assets	5,461,022	5,524,474
CURRENT LIABILITIES		
26. Accounts Payable	275,227	275,227
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	275,050	275,050
30. Accrued Salaries Payable	75,595	75,595
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	12,461	12,461
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	102,882	102,882
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	741,215	741,215
LONG TERM LIABILITES		
39. Long-Term Notes Payable	52,813	52,813
40. Mortgage Payable	3,131,535	3,131,535
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	3,184,348	3,184,348
46. Total Liabilities	3,925,563	3,925,563
47. Total Equity	1,544,039	1,598,911
48. Total Liabilities and Equity	5,469,602	5,524,474

	Balance per
	Medicaid
	Trial Balance
1. Gross Revenue - All levels of Care	3,561,281
2. Discounts and Allowances for all Levels	-4,698
Subtotal - Inpatient Care	3,556,583
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	113,914
7. Oxygen	0
Subtotal - Ancillary Revenue	113,914
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	1,466
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	0
22. Laundry	0
Subtotal - Other Operating Revenue	1,466
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	3,894
28. Other Revenue (specify):	0
Subtotal - Other Revenue	3,894
30. Total Revenue	3,675,857
31. General Services	704,446
32. Health Care	1,499,227
33. General Administration	680,195
34. Ownership	407,390
35. Special Cost Centers	117,303
35. Provider Participation Fee	57,487
37. Other	0
40. Total Expenses	3,466,048
41. Income Before Income Taxes	209,809
42. Income Taxes	0
43. Net Income or Loss for the Year	209,809

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9 Line 16 for mortgage insurance.

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